

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

CITY OF WEST BURLINGTON, IOWA
DUE: December 1, 2017

16202900500000
City of West Burlington
122 Broadway St.
West Burlington, IA 52655

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,355,948		1,355,948	1,351,904
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,355,948		1,355,948	1,351,904
Delinquent property taxes	0		0	
TIF revenues	1,098,600		1,098,600	1,100,000
Other city taxes	700,394	0	700,394	604,147
Licenses and permits	103,759	0	103,759	99,285
Use of money and property	65,914	0	65,914	45,526
Intergovernmental	647,294	0	647,294	709,157
Charges for fees and service	203,600	1,941,522	2,145,122	2,289,949
Special assessments	0	0	0	0
Miscellaneous	314,969	46,455	361,424	397,001
Other financing sources	5,861,450	789,450	6,650,900	8,020,200
Total revenues and other sources	10,351,928	2,777,427	13,129,355	14,617,169
Expenditures and Other Financing Uses				
Public safety	1,562,310	0	1,562,310	1,698,539
Public works	624,665	0	624,665	672,920
Health and social services	0	0	0	0
Culture and recreation	191,547	0	191,547	236,545
Community and economic development	11,976	0	11,976	15,446
General government	653,185	0	653,185	731,757
Debt service	1,074,048	0	1,074,048	1,074,448
Capital projects	151,541	0	151,541	591,264
Total governmental activities expenditures	4,269,272	0	4,269,272	5,020,919
Business type activities	0	2,066,556	2,066,556	3,233,127
Total ALL expenditures	4,269,272	2,066,556	6,335,828	8,254,046
Other financing uses, including transfers out	1,916,852	358,275	2,275,127	2,659,426
Total ALL expenditures/And other financing uses	6,186,124	2,424,831	8,610,955	10,913,472
Excess revenues and other sources over (Under) Expenditures/And other financing uses	4,165,804	352,596	4,518,400	3,703,697
Beginning fund balance July 1, 2016	2,317,468	1,235,162	3,552,630	3,552,630
Ending fund balance June 30, 2017	6,483,272	1,587,758	8,071,030	7,256,327

Note - These balances do not include \$ 110,800 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 7,304,129	Other long-term debt	\$ 0
Revenue debt	\$ 915,007	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 12,348,043

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 11/9/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Kelly D. Fry	Telephone → 319	Area Code 752-5451
Signature of Mayor or other City official (Name and Title)	Number 103	
		Extension 103
		Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WEST BURLINGTON					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES											1			
2	Taxes levied on property	1,123,644	232,304					1,355,948			1,355,948	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,123,644	232,304		0	0		1,355,948		T01	1,355,948	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,123,644	232,304		0	0	0	1,355,948			1,355,948	6			
7	TIF revenues			1,098,600				1,098,600		T01	1,098,600	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	37,580	7,745					45,325		T15	45,325	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	5,376						5,376		T19	5,376	12			
13	Hotel/motel tax	43,750						43,750		T19	43,750	13			
14	Other local option taxes		605,943					605,943		T09	605,943	14			
15	TOTAL OTHER CITY TAXES	86,706	613,688	0	0	0	0	700,394	0		700,394	15			
16	Section B - LICENSES AND PERMITS	103,759						103,759		T29	103,759	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	25,163		5,964		5,527		36,654		U20	36,654	18			
19	Rents and royalties	29,260						29,260		U40	29,260	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	54,423	0	5,964	0	5,527	0	65,914	0		65,914	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	172,597						172,597		B89	172,597	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	172,597	0	0	0	0	0	172,597	0		172,597	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		373,921					373,921		C46	373,921	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	450						450		C89	450	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	83,180	17,146					100,326		C89	100,326	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	83,630	391,067	0	0	0	0	474,697	0		474,697	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	256,227	391,067	0	0	0	0	647,294	0		647,294	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	908,047	A91	908,047	73
74	Sewer							0	1,033,475	A80	1,033,475	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	188,532						188,532		A81	188,532	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BURLINGTON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	12,337						12,337		A89	12,337	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	1,001						1,001		A89	1,001	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges	1,485						1,485		A50	1,485	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges							0		A61	0	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify	245						245			245	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	203,600	0	0	0	0	0	203,600	1,941,522		2,145,122	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	59,264						59,264		U99	59,264	108		
109	Deposits and sales/fuel tax refunds	92,455						92,455	16,765	U99	109,220	109		
110	Sale of property and merchandise	1,386						1,386	3,284	U11	4,670	110		
111	Fines	8,557						8,557		U30	8,557	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	Reimbursements/Refunds	19,918						19,918	3,244		23,162	114		
115	Insurance Settlements	55,204						55,204			55,204	115		
116	EE Health Insurance	19,012						19,012	10,527		29,539	116		
117	CTAA City Township Ambulance Association	59,173						59,173			59,173	117		
118	Water Escrows							0	12,635		12,635	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	314,969	0	0	0	0	0	314,969	46,455		361,424	120		

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BURLINGTON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,143,328	1,237,059	1,104,564	0	5,527	0	4,490,478	1,987,977		6,478,455	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0		NR	0	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					3,924,744		3,924,744	451,029	NR	4,375,773	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	639,080			150,313	187,000		976,393	295,065		1,271,458	127			
128	Internal TIF loans and transfers in	3,711	10,918	21,949	923,735			960,313	43,356		1,003,669	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	642,791	10,918	21,949	1,074,048	4,111,744	0	5,861,450	789,450		6,650,900	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,786,119	1,247,977	1,126,513	1,074,048	4,117,271	0	10,351,928	2,777,427		13,129,355	132			
133												133			
134	Beginning fund balance July 1, 2016	898,661	642,827	584,294	0	191,686		2,317,468	1,235,162		3,552,630	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,684,780	1,890,804	1,710,807	1,074,048	4,308,957	0	12,669,396	4,012,589		16,681,985	136			
137												137			
138												138			
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	980,432						980,432		E62	980,432	2
3	Purchase of land and equipment	63,231						63,231		G62	63,231	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	363,897						363,897		E24	363,897	13
14	Purchase of land and equipment	58,333						58,333		G24	58,333	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation		29,677					29,677		E32	29,677	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	64,975						64,975		E66	64,975	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,765						1,765		E32	1,765	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,532,633	29,677		0	0	0	1,562,310			1,562,310	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	54,678	237,358					292,036		E44	292,036	42
43	Purchase of land and equipment		18,616					18,616		G44	18,616	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		37,694					37,694		E44	37,694	48
49	Traffic control safety — Current operation	32,830						32,830		E44	32,830	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	3,386	15,171					18,557		E44	18,557	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	12,617						12,617		E81	12,617	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation		22,540					22,540		E01	22,540	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	189,775						189,775		E81	189,775	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	293,286	331,379		0	0	0	624,665			624,665	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BURLINGTON			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
108												108	
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119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	46,301						46,301		E52	46,301	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	13,035						13,035		E61	13,035	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	90,839						90,839		E61	90,839	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	41,372						41,372		E61	41,372	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	191,547	0		0	0	0	191,547			191,547	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			5,000				5,000		E89	5,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	6,976						6,976		E29	6,976	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	6,976	0	5,000	0	0	0	11,976			11,976	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	98,142						98,142		E29	98,142	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	173,517						173,517		E23	173,517	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,374						1,374		E89	1,374	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	35,903						35,903		E31	35,903	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	344,249						344,249		E89	344,249	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	653,185	0	0	0	0	0	653,185			653,185	176
177	Section G — DEBT SERVICE				1,074,048			1,074,048			1,074,048	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,074,048	0	0	1,074,048			1,074,048	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street/Sidewalks/PW Sign		9,863					9,863			9,863	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	9,863			0	0	9,863			9,863	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Legal Services/Street Projects	19,657						19,657			19,657	189
190	2017 GO Bond Street Projects					117,309		117,309			117,309	190
191	2015 Residential Project Development			4,712				4,712			4,712	191
192	Subtotal TIF Capital Projects	19,657	0	4,712	0	117,309	0	141,678			141,678	192
193	TOTAL CAPITAL PROJECTS	19,657	9,863	4,712	0	117,309	0	151,541			151,541	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,697,284	370,919	9,712	1,074,048	117,309	0	4,269,272			4,269,272	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								817,357	E91	817,357	198
199	Purchase of land and equipment							9,490	G91		9,490	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							590,236	E80		590,236	201
202	Purchase of land and equipment							18,616	G80		18,616	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service							25,028			25,028	242
243	Enterprise Capital Projects							563,856			563,856	243
244	Enterprise TIF Capital Projects							41,973			41,973	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES							2,066,556			2,066,556	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,697,284	370,919	9,712	1,074,048	117,309	0	4,269,272	2,066,556		6,335,828	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	193,430	694,503			25,250		913,183	358,275		1,271,458	255
256	Internal TIF loans/repayments and transfers out			1,003,669				1,003,669			1,003,669	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	193,430	694,503	1,003,669	0	25,250	0	1,916,852	358,275		2,275,127	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,890,714	1,065,422	1,013,381	1,074,048	142,559	0	6,186,124	2,424,831		8,610,955	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		825,382	697,426		3,812,712		5,335,520			5,335,520	264
265	Committed	38,480						38,480			38,480	265
266	Assigned	98,971				353,686		452,657			452,657	266
267	Unassigned	656,615						656,615			656,615	267
268	Total Governmental	794,066	825,382	697,426	0	4,166,398	0	6,483,272			6,483,272	268
269	Proprietary								1,587,758		1,587,758	269
270	Total ending fund balance June 30, 2017	794,066	825,382	697,426	0	4,166,398	0	6,483,272	1,587,758		8,071,030	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,684,780	1,890,804	1,710,807	1,074,048	4,308,957	0	12,669,396	4,012,589		16,681,985	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF WEST BURLINGTON				
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.								
Purpose	Amount paid to other local governments	Purpose	Amount paid to State					
Correction.....	M05 \$	Highways.....	L44 \$					
Health.....	M32	All other.....	L89 \$					
Highways.....	M44							
Transit subsidies.....	M94 3,184							
Libraries.....	M52 46,300							
Police protection.....	M62 71,094							
Sewerage.....	M80							
Sanitation.....	M81 43,196							
All other.....	M89 \$ 58,747							
Part IV		SALARIES AND WAGES						
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
Total salaries and wages paid.....		Amount - Omit cents						
		Z00 \$		1,435,953				
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 515,000	29U \$	39U \$ 36,000	49U \$ 249,000	49U \$	49U \$ 230,000	49U \$	191 \$ 15,450
2. Sewer utility	19U 233,978	29U 451,029	39U	49U	49U	49U 685,007	49U	189 0
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T 24T	34T		44T	44T			189
7. Mortgage revenue	19T 24T	34T		44T	44T			189
8. TIF revenue	19U 29U	39U		49U	49U	49U	49U	189
9. Other-Specify 2013 GO Bond	19U 3,615,000	29U	39U 850,000	49U 2,765,000	49U	49U	49U	189 73,235
10. 2011 GO Bond Str & Fire	19U 160,000	29U	39U 30,000	49U 130,000	49U	49U	49U	189 4,800
11. 2011B GO Bond Fire	19U 395,000	29U	39U 75,000	49U 320,000	49U	49U	49U	189 11,453
12. 2017 GO Bond Streets	19U	29U 3,780,000	39U 0	49U 3,780,000	49U	49U	49U	189 0
13. Leased Equipment	19U	29U 77,309	39U 17,180	49U 60,129	49U	49U	49U	189 0
14. Total long-term debt	4,918,978	4,308,338	1,008,180	7,304,129	0	915,007	0	104,938
B. Short-term debt		Outstanding as of JULY 1, 2016		Amount - Omit cents				
		61V \$		0				
		64V \$						
Outstanding as of JUNE 30, 2017								
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Assessed Valuations by Levy Authority and County, AY2015/FY2017				
		Actual valuation -- January 1, 2015		\$		246,960,856		12,348,043
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017		Amount - Omit cents				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61	3,757,168	8,071,030			
REMARKS								